

**HAMILTON COUNTY AND THE CITY OF  
EAST RIDGE  
HOTEL / MOTEL OCCUPANCY PRIVILEGE TAX**

**IMPORTANT**

To avoid penalty and interest  
this return and the necessary  
payment must be filed by the  
20th of the month following  
collection.

**MAKE CHECK PAYABLE TO:**

**HAMILTON COUNTY  
TRUSTEE  
210 COURTHOUSE  
615 GEORGIA AVENUE  
CHATTANOOGA, TN 37402**

**IMPORTANT**

Taxpayer must file return  
monthly even if no tax is due  
to the City or County.

Account #  Reporting Period (Calendar Month)  Phone Number   
Business Name  Total Number of Rooms Rented   
Address

**Computation of Tax**

**COUNTY TAX**

**EAST RIDGE TAX**

1. Gross Consideration for Occupancy of Rooms  
(Item J on reverse)
2. Deductions
  - a. Non-Transient Residents (Item M on reverse)
  - b. State of Tennessee or Federal Government  
(Item N on reverse)
3. Taxable Rents: Line 1 minus Line 2(a) and 2(b)
4. Tax Rate:
5. Tax Due: Line 3 times Line 4
6. Accounting Fee Deduction: 2% of Line 5 (City Only)  
(Item D on reverse)
7. Interest & Penalty  
(Item E on reverse)
  - a. County 3% per month or fraction thereof
  - b. City 2% per month or fraction thereof
8. Any Prior Unpaid Balance
9. Total Due

1.	\$ <input style="width: 90%;" type="text"/>	1.	\$ <input style="width: 90%;" type="text"/>
2a.	\$ <input style="width: 90%;" type="text"/>		\$ <input style="width: 90%;" type="text"/>
2b.	\$ <input style="width: 90%;" type="text"/>		\$ <input style="width: 90%;" type="text"/>
	90 day continuous stay		30 day continuous stay
3.	\$ <input style="width: 90%;" type="text"/>		\$ <input style="width: 90%;" type="text"/>
4.	<u>4 %</u>		<u>2 %</u>
5.	\$ <input style="width: 90%;" type="text"/>		\$ <input style="width: 90%;" type="text"/>
6.	<u>XXXXXXXXXXXXXX</u>		\$ <input style="width: 90%;" type="text"/>
7a.	\$ <input style="width: 90%;" type="text"/>		<u>XXXXXXXXXXXXXX</u>
7b.	<u>XXXXXXXXXXXXXX</u>		\$ <input style="width: 90%;" type="text"/>
8.	<input style="width: 90%;" type="text"/>		<input style="width: 90%;" type="text"/>
9.	\$ <input style="width: 90%;" type="text"/>		\$ <input style="width: 90%;" type="text"/>

10. TOTAL REMITTANCE Line 9 For City and County

\$

I certify that under penalty of perjury that this return, including any accompanying schedule or statements, has been examined by me and is to the best of my knowledge and belief a true and complete return, made in good faith, for the reporting period stated.

Signed \_\_\_\_\_  
Title \_\_\_\_\_ Date \_\_\_\_\_  
(Owner, Pres, Partner, or Authorized Representative)

**FOR OFFICE USE ONLY**

Check # \_\_\_\_\_  
Completed By \_\_\_\_\_

## EXPLANATIONS AND DEFINITIONS

- A. COUNTY/CITY - COUNTY means Hamilton County, Tennessee; CITY (if applicable) means either the City of Chattanooga or the City of East Ridge, Tennessee.
- B. LEGAL BASIS FOR TAX – The COUNTY has levied taxes on the OCCUPANCY of HOTEL rooms by TRANSIENTS pursuant to the Private Acts of 1980, Chapter 905 as amended; the CITY of Chattanooga has levied taxes on the OCCUPANCY of HOTEL rooms by TRANSIENTS pursuant to T.C.A. § 67-4-1401, et seq. and City of Chattanooga Ordinance No. 11303; the CITY of East Ridge has levied taxes on the OCCUPANCY of HOTEL rooms by TRANSIENTS pursuant to T.C.A. § 67-4-1401, et seq. and CITY of East Ridge Ordinances Nos. 782 and 788.
- C. LEVY OF TAX- The TAX is a privilege tax upon the TRANSIENT PERSON occupying rooms in a HOTEL. The COUNTY rate, as set by law, is four percent (4%) of the CONSIDERATION charged by the OPERATOR; the CITY of Chattanooga rate is four percent (4%) of the CONSIDERATION charged by the OPERATOR, and the CITY of East Ridge rate is two percent (2%) of the CONSIDERATION charged by the OPERATOR.
- D. REMITTANCE OF TAX- The TAX hereby levied shall be remitted to the Hamilton County Trustee no later than the 20<sup>th</sup> of each month following collection. For CITY tax purposes, the OPERATOR shall be allowed to deduct two percent (2%) of the amount of CITY tax due as an accounting fee for collecting the tax. This accounting fee is not deductible if the return or payment is delinquent.
- E. PENALTIES AND INTEREST FOR DELINQUENCY- As established by law, an OPERATOR shall be liable for interest on delinquent COUNTY taxes from the due date at the rate of twelve percent (12%) per annum, calculated at a daily rate, and in addition a penalty of two percent (2%) for each month or fraction thereof such taxes are delinquent; an OPERATOR shall be liable for interest on delinquent CITY taxes from the due date at the rate of twelve percent (12%) per annum, calculated at a daily rate, and in addition a penalty of one percent (1%) for each month or fraction thereof such taxes are delinquent.
- F. HOTEL- means any structure, or any portion of any structure, which is occupied or intended or designed for OCCUPANCY by TRANSIENTS for dwelling, lodging or sleeping purposes within the area of the jurisdiction of the COUNTY and includes any hotel, inn, tourist court, tourist cabin, motel or any place in which rooms, lodgings or accommodations are furnished to TRANSIENTS for a CONSIDERATION.
- G. OCCUPANCY- means the use or possession or the right to the use or possession, of any room, lodging, or accommodations in a HOTEL.
- H. PERSON- means any individual, firm, partnership, joint venture, association, social club, fraternal organization, joint stock company, corporation, estate, trust, receiver, trustee, syndicate or another group or combination acting as a unit.
- I. TRANSIENT- means any PERSON who exercises OCCUPANCY or is entitled to OCCUPANCY for any room, lodging, or accommodations in a HOTEL for a period of less than ninety days for COUNTY purposes.
- J. CONSIDERATION – means the consideration charged, whether or not received, for the OCCUPANCY in a HOTEL valued in money whether to be received in money, goods, labor, or otherwise, including all receipts, cash, credits, property and services of any kind or nature without any deduction therefrom whatsoever. Nothing in this definition shall be construed to imply that consideration is charged when the space provided to the PERSON is complimentary from the OPERATOR and no consideration is charged to or received from any PERSON.
- K. OPERATOR – means the person operating the HOTEL whether as owner, lessee or otherwise.
- L. RECORDS – It shall be the duty of every OPERATOR liable for the collection and payment of any tax imposed by this act to keep and preserve for a period of three (3) years all records necessary to determine the amount of such tax, which records the Hamilton County Trustee or designate shall have the right to inspect at all reasonable times.
- M. EXEMPTIONS FOR NON-TRANSIENTS – An OPERATOR may grant an exemption from the tax to NON-TRANSIENTS (PERSONS who exercise OCCUPANCY or are entitled to OCCUPANCY for any room, lodging, or accommodations in a HOTEL for a period of ninety (90) days or more for COUNTY purposes and thirty (30) days or more for CITY purposes). A deduction may be made on line 2(a) of the Return for the CONSIDERATION received from NON-TRANSIENTS.
- N. EXEMPTIONS FOR FEDERAL GOVERNMENT OR STATE OF TENNESSEE EMPLOYEES – An OPERATOR may grant an exemption from the tax to employees of the Federal government and its agencies or the State of Tennessee and its political subdivisions when the HOTEL room charges are either billed directly to the applicable government or are paid using a government credit card. A deduction may be made on line 2(b) of the Return for the CONSIDERATION received from employees of the Federal government and its agencies or the State of Tennessee and its political subdivisions.

**Please call the Hamilton County Trustee at (423) 209-7270 if you have questions or need assistance completing the Return.**